

# Teacher Legislated Bonus FAQ

## Session 2021-2022, Senate Bill 105, Section 7.A.3 (2021-22 School Year)

**Overview:** This document addresses a one-time, \$ 300 jump sum teacher bonus

**Who is eligible for this bonus?**

State funded teacher, who, as of January 1, 2022, is employed as a teacher in a qualifying public school unit.

**Definition of "Teacher"**

Teacher includes teachers and instructional support personnel

Those who are required to be paid from the legislative certified teacher salary schedule and are typically eligible to be paid from State PRC 001 and/or State PRC 007 and are working and coded at the school level. Those are the positions that define for the legislature "Teachers and Instructional Support Personnel".

**Definition of "Qualifying public school unit (PSU)"**

PSU includes Local Education Agencies (LEA), Innovative school district, Charter Schools, Lab Schools and Regional Schools

**Legislation for Teacher Bonuses** is based on Session 2021-2022, SB 105, Section 7.A.3 available at <https://www.nclleg.gov/BillLookup/2021/s105>

**1. What are the basic requirements to be eligible for the bonus?**

All certified teachers and instructional support who are employed on January 1, 2022. See definition above.

**2. Are Charter, Lab, Regional and innovative school employees paid the bonus?**

Yes

**4. Are locally funded and federally funded personnel eligible to be paid from state funds?**

No. The legislation states the bonus can be paid only to state funded teachers from PRC045.

**6. Are central office certified teachers eligible for the bonus?**

Only teachers and instructional support who are required to be paid from the Legislated Teacher salary schedule are eligible for the bonus. If the LEA elects to use the salary schedule for central office employees, including coordinators, who are not required to be paid from that schedule, they are not eligible from State funds.

**7. If an employee is employed after January 1, 2022, do they receive a pro-rated bonus?**

No.

**8. If an employee has an effective retirement day of January 1, 2022, are they eligible?**

No. they are out of pay status on January 1, 2022 and are not be eligible for the bonus.

**Teacher Legislated Bonus FAQ**  
Session 2021-2022, Senate Bill 105, Section 7.A.3  
(2021-22 School Year)

9. *Are personnel who were NOT employed in fiscal year 2020-21 eligible to receive the bonus?*

Yes, provided they meet the criteria set above and they are employed on January 1, 2022 as a teacher or instructional support personnel. This is not a pay status requirement but an employment requirement.

10. *Are part time employees eligible?*

Yes, part time employees are eligible for the full bonus. The legislation does not require any pro-rata; therefore, they are eligible to receive \$ 300.

11. *If an employee resigns after January 1, 2022, will they receive the bonus?*

Yes, they are eligible to receive the full bonus.

12. *Can Instructional Support employees be paid the bonus (if otherwise qualified)?*

Yes, Psychologists, Counselors, Social Workers, Audiologists, and other Instructional Support Staff required to be paid from the State salary schedule are paid the bonus if otherwise qualified

**PAYMENT AND CODING**

13. *How much is teacher bonus?*

The bonus amount is \$300 + appropriate social security.

14. *Is the bonus subject to retirement withholding and matching?*

No, the bonus is not considered compensation for retirement purposes and is NOT subject to retirement. The bonus is, however, subject to social security (social security should be coded with Object Code 211)

15. *Is the bonus subject to taxes?*

Yes, the bonus is considered income and is subject to applicable taxes.

16. *When should the bonus be paid?*

The bonus is required to be paid by January 31, 2022 as a lump sum payment.

17. *Where should the expenditures be posted?*

LEA's Only

All bonus payments must be coded to object code 180 – Bonus Pay (not subject to retirement) and the purpose code used for their regular salary.

- Funding for LEAs is in Fund 1, PRC 045. This is an audited guaranteed allotment with the appropriate purpose code.

**Teacher Legislated Bonus FAQ**  
Session 2021-2022, Senate Bill 105, Section 7.A.3  
(2021-22 School Year)

Other Public School Units

Per the legislation, DPI provided a per pupil share of the funds for the bonus in the base allocation for the following PSUs:

- Charter Schools - PRC 036
- ISD – PRC 044
- Regional/Lab Schools – PRC 038
- Renewal School – PRC 037 (school 800 only)

**18. If the teacher is split funded between State and local (or federal), can this person get the bonus?**

Yes, the teacher can get the full amount if he or she meets the other qualifying criteria discussed in this document.

**19. The teacher is no longer employed as a teacher, may we use the bonus funds for another purpose, for instance we would like to split the remaining funds between the rest of the teachers**

No, the funds may only be used as allowed by the legislation.

**20. We are a charter school and have financial flexibility, may we divide the bonus amongst all our teachers?**

No. The funds may only be used for the qualified teacher as intended by the legislation.

**21. We are a charter school and have financial flexibility, do we have to pay the bonus since allocated within our State PRC 036 funding?**

Yes. The legislation states that all PSUs SHALL administer a one-time, lump sum bonus of \$300 to every teacher who qualifies.

**22. We already paid a similar level bonus to all of our teachers earlier this school year, may we use these funds to cover that similar bonus?**

No. Section &A.3(c) requires that the bonuses awarded pursuant to this section SHALL be in ADDITION to any regular wage or other bonus the teacher received or is scheduled to receive.

**23. Are we required to code the bonus to the school level?**

Yes. Uniform Education Reporting System requires that these bonuses are coded to the school level.



## ESSER III FUND PREMIUM PAY BONUS

### PRC 203

FAQ: as of 12/17/2021

## SL 2021-180 Section 7.27.(a)(34) – ESSER III Employee Bonuses (PRC

203)

The ESSER III Employee Bonuses program (PRC 203) is intended to provide a one-time, lump sum bonus of \$1,000 for every qualifying teacher whose salary is supported from State funds and who, as of January 1, 2022, is employed as a teacher in a public school. Under SL 2021-180 Section 7.27.(a)(34)(a)(2), A qualifying teacher is defined as teachers and instructional support personnel who participate in one or more trainings between March 12, 2020, and January 1, 2022, that address the mitigation of COVID-19 in public schools, learning loss resulting from the COVID-19 pandemic, or virtual instruction needed because of the COVID-19 pandemic. The governing body of each public school must determine whether an individual teacher or instructional support staff is a qualifying teacher for the purposes of receiving the bonuses.

### General Information

Public School Units interested in receiving funds for the ESSER III Employee Bonuses must submit a program application for PRC 203 through DPI's CCIP system. All public school units are eligible to apply for PRC 203, as well as the North Carolina School of the Arts, the North Carolina School of Science and Math, schools operated by the North Carolina Department of Health and Human Services, and schools operated by the Department of Public Safety.

### Frequently Asked Questions:

#### 1. When does this bonus have to be paid?

Per SL 2021-180 Section 7.27(a)(34), the ESSER III bonuses must be paid to qualifying teachers and instructional support personnel by January 31, 2022. However, because these are Federal grant funds, a PSU must have an application approved by NC DPI prior to paying the bonuses. As such, failure to submit a program application timely and have it approved by NC DPI could result in delaying the date by which a PSU is able to make the bonus payments.

#### 2. May a PSU make the bonus payments to qualifying teachers prior to approval of their PRC 203 application?

Payment of the bonuses prior to approval of the PRC 203 application would qualify as a pre-award cost. Under the Uniform Guidance Section 200.458, pre-award costs are not allowable without prior approval. Due to the short window, no prior approval will be provided.

#### 3. Which personnel qualify as "teachers or instructional support personnel" for the purposes of receiving the ESSER III bonuses?

Teachers and instructional support personnel are those who are required to be paid from the legislative certified teacher salary schedule and are typically eligible to be paid from State PRC 001 and/or State PRC 007 and are working and coded to the school level.

**4. What does it mean to be "employed as of January 1, 2022" for the purposes of receiving the ESSER III employee bonuses?**

If the employee is employed by an eligible employer on 1/1, but their first workday is 1/3, they would be eligible for the bonus. If an employee was not employed until any other day in January other than January 1<sup>st</sup>, the employee are not eligible under the language in the legislation for the bonus.

**5. If an employee is employed after January 1, 2022, do they receive a pro-rated bonus?**

No.

**6. If an employee has an effective retirement day of January 1, 2022, or earlier, are they eligible?**

No.

**7. Which employees are included as teachers and instructional support**

It is the responsibility of the governing body (eg. the local board of education or the charter board) to determine which employees are included as teachers and instructional support personnel. For the purposes of other legislated bonuses, DPI defines teachers and instructional support personnel as those who are required to be paid from legislated salary schedules and are eligible to be funded from State PRC 001 and/or State PRC 007, and are working and coded to the school level.

The allocation for the ESSER III bonus to public school units is based on personnel funded from State funds and who meet this definition. Funding may not be sufficient to cover an expanded definition.

**8. Must the bonus be pro-rated for qualifying part-time teachers or instructional support personnel?**

No. SL 2021-180 Section 7.27.(a)(34) does not require that PSUs pro-rate bonuses for part-time teachers or instructional support personnel that are otherwise eligible for the bonuses.

**9. What trainings qualify as trainings "that address the mitigation of COVID-19 in public schools, learning loss resulting from the COVID-19 pandemic, or virtual instruction needed because of the COVID-19 pandemic?"**

It is the responsibility of the governing body to determine whether any specific training addresses "the mitigation of COVID-19 in public schools, learning loss resulting from the COVID-19 pandemic, or virtual instruction needed because of the COVID-19 pandemic." NC

DPI is not able to provide a listing of trainings that meet this requirement or otherwise make a determination as to the suitability or eligibility of any specific training.

**10. Will DPI approve a training as a qualifying training for the purposes of determining an individual's eligibility for PRC 203 ESSER III bonus?**

No. It is the responsibility of the governing body for each PSU participating in the program to determine which trainings qualify as trainings "that address the mitigation of COVID-19 in public schools, learning loss resulting from the COVID-19 pandemic, or virtual instruction needed because of the COVID-19 pandemic." NC DPI will not consider requests to determine whether any specific training offered to employees qualifies for the purposes of the ESSER III employee bonuses.

**11. Are the PRC 203 ESSER III bonuses subject to retirement?**

No. PRC 203 ESSER III employee bonuses are not subject to retirement. However, the bonus is subject to social security and all income tax provisions.

**12. Our district was planning to provide a similar bonus for all employees, including teachers and instructional support personnel, from our normal ESSER III funds. Can we use this funding to provide the bonuses for teachers and instructional support staff instead and amend our ESSER III plan to identify an alternative use of those funds?**

No. The ESSER III employee bonuses are required to be in addition to any regular compensation or other bonuses that the employee has received or is scheduled to receive. If the decision to award a bonus (regardless of funding source) has already been made by the PSU, eligibility for the PRC 203 ESSER III employee bonuses cannot be used as justification for not paying the other bonus, even if the other bonus is also being funded by ESSER III funds.

**13. The bonuses to be paid based on our governing body's determination of qualifying teachers exceeds our PRC 203 allotment. Can we use other ESSER funds to pay the overage?**

Unlike the bonuses in PRC 141, the ESSER bonuses are not guaranteed to be fully funded and may only be paid to State funded teachers and instructional support. However, the Federal Programs Monitoring and Support Division has determined that supplementing PRC 203 funds to make similar bonuses available to other staff or to ensure full funding of the PRC 203 bonuses would be an allowable use of other ESSER funds. To use the ESSER funds for such purposes, PSUs are required to submit a budget and application amendment to be approved by Federal Programs prior to funds being disbursed if the PSU wishes to take this step. The legislation provides authority to the State Board of Education to utilize funds that are not needed for allotments or contracts required in the legislation to cover shortfalls in the bonus allotment. DPI will not know if there are any additional funds available for this bonus program to meet any shortfalls until after March 15, 2022.

**14. Can we use ESSER funds to pay a matching bonus for non-state funded teachers and instructional support for the ESSER 3 - Teacher Bonus funding in PRC 203?**

Yes, subject to approval of an amendment to the ESSER plan for the ESSER program from which the intended funds originate. The Federal Programs Monitoring and Support Division has determined that supplementing PRC 203 funds to make similar bonuses available to other staff or to ensure full funding of the PRC 203 bonuses would be an allowable use of other ESSER funds. To use the ESSER funds for such purposes, PSUs are required to submit a budget and application amendment to be approved by Federal Programs prior to funds being disbursed if the PSU wishes to take this step.

**15. Can we use ESSER funds to pay a similar bonus as PRC 203 for all other staff in the district?**

Yes, subject to approval of an amendment to the ESSER plan for the ESSER program from which the intended funds originate. The Federal Programs Monitoring and Support Division has determined that supplementing PRC 203 funds to make similar bonuses available to other staff or to ensure full funding of the PRC 203 bonuses would be an allowable use of other ESSER funds. To use the ESSER funds for such purposes, PSUs are required to submit a budget and application amendment to be approved by Federal Programs prior to funds being disbursed if the PSU wishes to take this step.

**16. Are we required to pay all teachers and instructional support personnel the ESSER III employee bonuses?**

No. The governing body for a PSU may determine whether any individual teacher or instructional support employee is eligible for an ESSER III employee bonus based on the criteria in the legislation. However, PRC 203 funds may only be used for providing the \$1,000 bonuses for qualifying teachers and instructional support personnel. Any unused PRC 203 funds will be reverted by DPI and utilized for other purposes at the determination of the State Board of Education.

**17. Can we pay qualifying teachers and instructional support personnel bonuses less than \$1,000?**

No. Once the governing body for a PSU has determined that a teacher or instructional support employee is eligible for the bonuses, the PSU must pay a one-time, lump sum bonus of \$1,000 to the qualifying employee.



2022-23 Bonus Payments

Site Loc	Last Name	First Name	MI	Fund	Purpose	Program	Object	Location	User 1	User 2	Total Gross	Bank/202ADJ
316	Carver	Erin	P	1	5110	046	180	316	000	00	\$3,241.06	STATE
322	Holdren	Don	C	1	5110	046	180	322	000	00	\$3,241.06	STATE
304	Silver	Shannon	B	1	5110	046	180	304	000	00	\$6,741.06	STATE
332	Bell	Lisa	D	1	5110	048	180	332	000	00	\$4,000.00	STATE
316	Bentley	Paul	M	1	5410	048	180	316	000	00	\$5,000.00	STATE
304	Carver	Justin	K	1	5410	048	180	304	000	00	\$1,000.00	STATE
302	Daniels	Nicholas	A	1	5120	048	180	302	000	00	\$400.00	STATE
322	Dellinger	Emily	J	1	5410	048	180	322	000	00	\$1,000.00	STATE
328	Huffman	Mitzie	K	1	5110	048	180	328	000	00	\$4,000.00	STATE
332	Jarrell	Anna	B	1	5110	048	180	316	000	00	\$4,000.00	STATE
302	Michel	Matthew	J	1	5120	048	180	302	000	00	\$1,775.00	STATE
302	Parlier	Mark	R	1	5120	048	180	302	000	00	\$1,075.00	STATE
328	Phillips	Brittany	R	1	5110	048	180	328	000	00	\$2,000.00	STATE
328	Presnell	Tamara	S	1	5410	048	180	328	000	00	\$10,000.00	STATE
332	Vance	Whitney	B	1	5410	048	180	332	000	00	\$1,000.00	STATE
316	Wiseman	Kimberly		1	5110	048	180	332	000	00	\$4,000.00	STATE
060	Haas	Lisa	A	8	5840	458	180	000	000	00	\$5,000.00	LOCAL
060	Hicks	Lisa	A	8	5840	458	180	000	000	00	\$5,000.00	LOCAL
060	King	Megan	D	8	5840	458	180	000	000	00	\$5,000.00	LOCAL



## GUIDANCE FOR SUPPLEMENTAL FUNDS FOR TEACHER COMPENSATION (PRC 071)

NC SL 2021-180 Section 7A.12  
(School Year 2021-22)

### Overview

This document is intended to provide guidance regarding expenditure of the supplemental funding for teacher compensation provided in Section 7A.12 of the Appropriation Act of 2021 (NC SL 2021-180). Through the Appropriations Act of 2021, the North Carolina General Assembly created a recurring appropriation to provide funding for LEAs and charter schools in North Carolina to provide salary supplements to teachers and school administrators in their units.

### General Requirements

The allotment formula for the Supplemental Funds for Teacher Compensation (PRC 071) is outlined in the Allotment Policy for the PRC that was approved by the State Board on January 5, 2022. In addition to the allotment formula, Section 7A.12 includes the following requirements that must be adhered to when administering the funding:

- The local board of education is responsible for determining the distribution of the local supplement within the confines of the legislation. (7A.12.(a))
- No individual salary supplement shall exceed the per-teacher funding amount awarded to the LEA. (7A.12.(a)). The per-teacher funding amount for each LEA is provided on the allotment file on the website.

- PRC071 may only be used to provide supplements to the following:

- Certified teachers and instructional support personnel. (7A.12.(b)(14)) Teachers and instructional support personnel are those who are required to be paid from the legislative certified teacher salary schedule and are typically the types of positions paid from State PRCs 001, 004, 006 and/or 007, and are working and coded to a school.
- The funds may only be used for assistant principals and principals paid pursuant to G.S. 115C-285(a)(8), (8a) or (9) (i.e., an assistant principal or principal who is paid based on what they would earn as a teacher in that LEA). Funds may not be used to provide supplements to principals and assistant principals paid one their respective salary schedules. (7A.12.(b)(11))

- PRC071 may not be used to provide supplements to central office employees or noncertified employees.

- An LEA that receives PRC 071 funds shall use the funds to supplement and not supplant non-State funds provided for salary supplements for teachers and qualifying school administrators. (7A.12.(f))

## Additional Information for Charter, Regional, and Lab Schools and the Innovative School District

- Charter, regional, and lab schools operating in an eligible county and the Innovative School District (ISD) will receive a per pupil share of the supplemental funds for teacher compensation through PRCs 036/038/044, in accordance with GS 115C-218.105. For FY 2021-22, due to the timing of calculating the allotments for PRC 071, this will result in an additional allotment of funds via PRC 036/038/044; in future fiscal years, these funds will be part of an eligible PSU's State base allocation. (7A.12.(d))
  - If a charter, regional, or lab school is located within a county that is ineligible due to having an adjusted market value of taxable real property of greater than the threshold established in SL 2021-180 Section 7A.12, the charter will not be eligible to receive a per pupil share of the supplemental funds for teacher compensation. For FY 2021-22, the counties that exceed the threshold are Wake, Durham, Guilford, Mecklenburg, and Buncombe.
- Charters, regional and lab schools and the ISD are not required to utilize the funds for salary supplements for teachers and eligible school administrators. However, Section 7A.12.(d) of the Appropriations Act does encourage charter schools receiving funding to provide salary supplements to teachers in the charter school.

## Key Considerations

When planning for the expenditure of funds provided through PRC 071, LEAs and charter schools should ensure that they consider the following factors:

- As the legislation requires the governing bodies of each unit receiving funds to determine the distribution of funds, including whether an individual qualifying employee receives a supplement and the amount of the supplement provided, the local school board should develop and adopt an administrative process and/or applicable policy for determining the individuals to receive supplements and the amount of individual salary supplements.
- While the funding for this allotment is recurring, the funding an LEA receives may vary from year to year (including both the overall allotment amount and the per-teacher maximum supplement amount) depending on the budgeted amount and any changes in a county's taxable real property value, effective tax rate, and median household income. LEAs should take the potential for year-to-year changes in the allotment amounts and per-teacher maximums into consideration when developing their policies for implementing the supplements.

- The funding provided pursuant to PRC 071 is for salary supplements; employee compensation provided from these funds is to be treated as salary and is not to be considered a bonus or stipend. These funds are subject to retirement.

- An LEA or charter is permitted to determine the intervals of payment for the salary supplement funds to any individual employee (monthly, annually, bi-annually, quarterly, etc.). **The supplements do not have to be paid by January 31, 2022.**
- **An LEA is not restricted to providing supplements solely to State-funded teachers, nor is the LEA required to provide supplements to all State-funded teachers.** It is up to the local school board to determine which specific positions, regardless of funding source, that are to be provided the salary supplements. Remainder that school administrators paid off either the assistant principal and principal salary schedules are not eligible for these supplements. In addition, Pre-K teachers and central office staff are also not eligible for these supplements.
- **An LEA is not required to provide the maximum per teacher supplement amount to any individual employee.** LEAs have the flexibility to determine the amounts of supplements provided for any individual position in accordance with identified staffing needs and may elect to provide amounts less than the maximum to allow for distribution to a broader range of teachers and eligible school administrators.



2021-22 Teacher Supplement Payment

Site Loc	Last Name	First Name	MI	Fund	Purpose	Program	Object	Location	User 1	User 2	Total Gross	Bank/202ADJ
328	Abrams	Joanne	M	1	5110	071	181	328	000	000	\$1,160.21	STATE
304	Aldridge	Beth	A	1	5110	071	181	304	000	000	\$1,160.21	STATE
310	Aldridge	Jacqueline	A	1	5830	071	181	310	000	000	\$580.11	STATE
310	Aldridge	Jacqueline	A	1	5830	071	181	310	000	000	\$580.11	STATE
332	Aldridge	Lee	K	1	5110	071	181	332	000	000	\$1,160.21	STATE
318	Allen	Bethany	K	1	5110	071	181	318	000	000	\$1,160.21	STATE
302	Andrews	Sherman	V	1	5110	071	181	302	000	000	\$1,160.21	STATE
302	Andrews	Tara	M	1	5130	071	181	302	000	000	\$394.47	STATE
302	Andrews	Tara	M	1	5130	071	181	318	000	000	\$765.74	STATE
310	Aycoth	Brittany	H	1	5110	071	181	310	000	000	\$1,160.21	STATE
302	Bare	Timothy	D	1	5130	071	181	302	000	000	\$1,160.21	STATE
302	Barrier	Shelby	L	1	5110	071	181	302	000	000	\$1,160.21	STATE
316	Beach	Sonia	C	1	5110	071	181	316	000	000	\$1,160.21	STATE
332	Bell	Lisa	D	1	5110	071	181	332	000	000	\$1,160.21	STATE
310	Benfield	Amber	Y	1	5110	071	181	310	000	000	\$1,160.21	STATE
318	Benfield	Lisa	C	1	5110	071	181	318	000	000	\$1,160.21	STATE
304	Bentley	Amanda	L	1	5210	071	181	304	000	000	\$1,160.21	STATE
322	Berry	Margaret	C	1	5110	071	181	322	000	000	\$1,160.21	STATE
304	Berryman	Laura	C	1	5130	071	181	304	000	000	\$1,160.21	STATE
318	Bischoff	Sarah	M	1	5270	071	181	302	000	000	\$348.06	STATE
318	Bischoff	Sarah	M	1	5270	071	181	316	000	000	\$348.06	STATE
318	Bischoff	Sarah	M	1	5270	071	181	318	000	000	\$464.08	STATE
302	Blackburn	Grethen	L	1	5120	071	181	302	000	000	\$76.87	STATE
302	Blackburn	Grethen	L	1	5120	071	181	310	000	000	\$241.67	STATE
302	Blackburn	Grethen	L	1	5220	071	181	302	000	000	\$241.67	STATE
322	Boone	Karen		1	5110	071	181	322	000	000	\$1,160.21	STATE
304	Breden	Molly	H	1	5110	071	181	304	000	000	\$1,160.21	STATE
328	Brewer	Jenny	M	1	5110	071	181	328	000	000	\$1,160.21	STATE
318	Bryan	John	M	1	5110	071	181	318	000	000	\$1,160.21	STATE
316	Buchanan	Candice	H	1	5110	071	181	316	000	000	\$1,160.21	STATE
302	Burchette	Laura	A	1	5110	071	181	302	000	000	\$1,160.21	STATE
332	Burleson	Cathleen	E	1	5210	071	181	332	000	000	\$1,160.21	STATE
302	Byrd	Adele	W	1	5210	071	181	302	000	000	\$1,160.21	STATE
332	Byrd	Kelly	M	1	5110	071	181	332	000	000	\$1,160.21	STATE
316	Cabrera	Imelda	L	1	5130	071	181	316	000	000	\$1,160.21	STATE
310	Calloway	Ashley	N	1	5110	071	181	310	000	000	\$1,160.21	STATE
304	Carraway	Katherine	F	1	5110	071	181	304	000	000	\$1,160.21	STATE
316	Carver	Erin	P	1	5110	071	181	316	000	000	\$1,160.21	STATE
060	Carver	Nancy Dale	K	1	5860	071	181	000	000	000	\$1,160.21	STATE
328	Carver	Whitney	H	1	5260	071	181	328	000	000	\$464.08	STATE
328	Carver	Whitney	H	1	5260	071	181	328	000	000	\$696.13	STATE
302	Chevront	April	N	1	5110	071	181	302	000	000	\$1,160.21	STATE
302	Clark	Edward	N	1	5110	071	181	302	000	000	\$1,160.21	STATE
302	Clark	Tammy	N	1	5110	071	181	302	000	000	\$1,160.21	STATE
302	Coleman	Jason	K	1	5110	071	181	302	000	000	\$533.70	STATE
302	Coleman	Jason	K	1	5110	071	181	302	000	000	\$26.51	STATE
318	Condey	Victoria	A	1	5110	071	181	318	000	000	\$1,160.21	STATE
328	Covey	Heather	M	1	5210	071	181	328	000	000	\$1,160.21	STATE
318	Crawford	Kristin	L	1	5240	071	181	318	000	000	\$1,160.21	STATE
310	Cummings	Madison	C	1	5210	071	181	310	000	000	\$1,160.21	STATE
302	Daniels	Nicholas	A	1	5120	071	181	302	000	000	\$1,160.21	STATE
060	Dayton	Tommie	L	1	5860	071	181	000	000	000	\$1,160.21	STATE
316	Duncan	Chelisea	D	2	5230	071	181	316	000	000	\$116.02	LOCAL
316	Duncan	Chelisea	D	2	5340	071	181	316	000	000	\$812.15	LOCAL
310	Dunn	Cara	T	1	5110	071	181	310	000	000	\$1,160.21	STATE
302	Dunn	Matthew	J	1	5110	071	181	302	000	000	\$1,160.21	STATE
318	Eagle	Stephanie	C	1	5110	071	181	318	000	000	\$1,160.21	STATE





302	Eller	Erika	D	1	5110	071	181	302	000	000	000	00	\$1,160.21	STATE
304	Ellington	Gwyn	M	1	5110	071	181	304	000	000	000	00	\$1,160.21	STATE
322	Evaul	Judith	T	1	5110	071	181	322	000	000	000	00	\$1,160.21	STATE
302	Ezzelle	Kathryn	G	1	5130	071	181	302	000	000	000	00	\$870.16	STATE
328	Ferrell	Hailey	A	1	5110	071	181	328	000	000	000	00	\$290.05	STATE
332	Fisher	Phoebe	A	1	5110	071	181	332	000	000	000	00	\$1,160.21	STATE
328	Fortune	Amy	K	1	5810	071	181	328	000	000	000	00	\$696.13	STATE
328	Fortune	Amy	K	1	5810	071	181	304	000	000	000	00	\$464.08	STATE
302	Foster	Arlene	D	1	5120	071	181	302	000	000	000	00	\$1,160.21	STATE
302	Fradly	Cody	M	1	5130	071	181	302	000	000	000	00	\$1,160.21	STATE
302	Franklin-H	Jennifer	E	1	5110	071	181	302	000	000	000	00	\$1,160.21	STATE
304	Furr	Heather	D	1	5110	071	181	304	000	000	000	00	\$1,160.21	STATE
302	Gage	John	P	1	5830	071	181	302	000	000	000	00	\$1,160.21	STATE
302	Gambill	Beverly	A	1	5810	071	181	302	000	000	000	00	\$1,160.21	STATE
318	Gibbs	Darlene	J	1	5110	071	181	318	000	000	000	00	\$1,160.21	STATE
060	Gilllette	Elizabeth	K	1	5210	071	181	000	000	000	000	00	\$1,160.21	STATE
302	Gregory	Joshua	C	1	5110	071	181	302	000	000	000	00	\$1,160.21	STATE
318	Guinn	Mark	A	1	5110	071	181	318	000	000	000	00	\$1,160.21	STATE
060	Haas	Lisa	A	1	5840	071	181	000	000	000	000	00	\$772.47	STATE
060	Haas	Lisa	A	1	5840	071	181	000	000	000	000	00	\$141.55	STATE
060	Haas	Lisa	A	1	5840	071	181	000	000	000	000	00	\$246.20	STATE
302	Hawkins	Susan	T	1	5120	071	181	302	000	000	000	00	\$928.17	STATE
302	Hawkins	Susan	T	1	5120	071	181	302	000	000	000	00	\$232.04	STATE
310	Hayes	Kimberly	M	1	5110	071	181	310	000	000	000	00	\$1,160.21	STATE
310	Hayes	McKinley	G	1	5130	071	181	310	000	000	000	00	\$1,160.21	STATE
302	Heckle	Kristen	C	1	5210	071	181	302	000	000	000	00	\$1,160.21	STATE
060	Hicks	Lisa	A	1	5840	071	181	000	000	000	000	00	\$1,160.21	STATE
316	Hoag	Callyn	S	1	5110	071	181	316	000	000	000	00	\$1,160.21	STATE
310	Hodges	Jeffrey	D	1	5110	071	181	302	000	000	000	00	\$290.05	STATE
310	Hodges	Jeffrey	D	1	5130	071	181	310	000	000	000	00	\$870.16	STATE
318	Hogan	Elizabeth	H	1	5110	071	181	318	000	000	000	00	\$1,160.21	STATE
060	Hoge	Cassie	M	2	5230	071	181	000	000	000	000	00	\$928.17	LOCAL
060	Hoge	Cassie	M	2	5230	071	181	000	000	000	000	00	\$232.04	LOCAL
318	Hollman	Elizabeth	C	1	5120	071	181	318	000	000	000	00	\$1,160.21	STATE
322	Holdren	Don	C	1	5110	071	181	322	000	000	000	00	\$1,160.21	STATE
328	Huffman	Mitzie	K	1	5110	071	181	328	000	000	000	00	\$1,160.21	STATE
322	Hughes	Brittany	B	1	5110	071	181	322	000	000	000	00	\$1,160.21	STATE
318	Hulbert	Jeffrey	A	1	5220	071	181	318	000	000	000	00	\$580.11	STATE
318	Hulbert	Jeffrey	A	1	5120	071	181	318	000	000	000	00	\$580.11	STATE
316	Huskins	Brian	K	1	5130	071	181	316	000	000	000	00	\$1,160.21	STATE
328	Jackson	Michael	L	1	5130	071	181	328	000	000	000	00	\$1,160.21	STATE
316	Jarrell	Anna	B	1	5110	071	181	316	000	000	000	00	\$1,160.21	STATE
328	Johnson	Alisha	D	1	5110	071	181	328	000	000	000	00	\$1,160.21	STATE
316	Johnson	Julia	C	1	5110	071	181	316	000	000	000	00	\$1,160.21	STATE
322	Jones	Jessica	D	1	5110	071	181	322	000	000	000	00	\$1,160.21	STATE
304	Jones	Katherine	H	1	5830	071	181	304	000	000	000	00	\$464.08	STATE
304	Jones	Katherine	H	1	5830	071	181	304	000	000	000	00	\$696.13	STATE
302	King	Ann	B	1	5210	071	181	302	000	000	000	00	\$1,160.21	STATE
060	King	Megan	D	1	5840	071	181	000	000	000	000	00	\$1,160.21	STATE
302	Kitchin	Heidi	E	1	5120	071	181	302	000	000	000	00	\$1,160.21	STATE
302	Krege	Walter	D	1	5120	071	181	302	000	000	000	00	\$1,160.21	STATE
328	Lacey	Taylor	C	1	5240	071	181	302	000	000	000	00	\$116.02	STATE
328	Lacey	Taylor	C	1	5240	071	181	328	000	000	000	00	\$1,044.19	STATE
302	Laws	Jacob	C	1	5270	071	181	302	000	000	000	00	\$1,160.21	STATE
310	Love	Dianna	L	1	5110	071	181	310	000	000	000	00	\$1,160.21	STATE
332	Lowder	Deborah	H	1	5830	071	181	316	000	000	000	00	\$580.11	STATE
332	Lowder	Deborah	H	1	5830	071	181	332	000	000	000	00	\$580.11	STATE
302	Lyons	Melissa	P	1	5110	071	181	302	000	000	000	00	\$1,160.21	STATE
332	Manis	Raymond	B	1	5130	071	181	332	000	000	000	00	\$1,160.21	STATE
322	Manis	Rhannon	R	1	5110	071	181	322	000	000	000	00	\$1,160.21	STATE
302	Matney	Randel	D	1	5110	071	181	302	000	000	000	00	\$580.11	STATE



302	Matney	Randel	D	1	5110	071	181	302	000	00	\$580.11	STATE
332	McCollum	Martha	O	1	5240	071	181	302	000	00	\$638.12	STATE
332	McCollum	Martha	O	1	5240	071	181	310	000	00	\$197.24	STATE
332	McCollum	Martha	O	1	5240	071	181	332	000	00	\$208.84	STATE
318	McDade	Wendy	F	1	5110	071	181	318	000	00	\$116.02	STATE
316	McFee	Ashley	B	1	5810	071	181	316	000	00	\$696.13	STATE
316	McFee	Ashley	B	1	5810	071	181	332	000	00	\$464.08	STATE
318	McKinney	Ernest	M	1	5130	071	181	318	000	00	\$1,160.21	STATE
332	McKinney	Melinda	A	2	5230	071	181	332	000	00	\$116.02	LOCAL
332	McKinney	Melinda	A	2	5340	071	181	332	000	00	\$232.04	LOCAL
332	McLeod	Melanie	A	1	5110	071	181	322	000	00	\$1,160.21	STATE
302	Michel	Matthew	J	1	5120	071	181	302	000	00	\$1,160.21	STATE
332	Moore	Lily	B	1	5110	071	181	332	000	00	\$1,160.21	STATE
322	Morris	Drema	A	1	5210	071	181	322	000	00	\$1,160.21	STATE
310	Morris	Mason	W	1	5120	071	181	310	000	00	\$371.27	STATE
310	Morris	Mason	W	1	5120	071	181	310	000	00	\$788.94	STATE
328	Parker	Melissa	H	1	5210	071	181	328	000	00	\$1,160.21	STATE
302	Parlier	Mark	R	1	5120	071	181	302	000	00	\$1,160.21	STATE
302	Perdue	Mary	S	1	5110	071	181	302	000	00	\$1,160.21	STATE
302	Perez	Meredith	C	1	5130	071	181	302	000	00	\$1,160.21	STATE
328	Phillips	Allison	V	1	5830	071	181	302	000	00	\$1,160.21	STATE
328	Phillips	Brittany	R	1	5110	071	181	328	000	00	\$1,160.21	STATE
304	Phillips	Megan	G	1	5110	071	181	304	000	00	\$1,160.21	STATE
302	Phillips Jr	Samuel	T	1	5860	071	181	302	000	00	\$406.07	STATE
302	Phillips Jr	Samuel	T	1	5860	071	181	302	000	00	\$754.14	STATE
318	Pittman	April	D	1	5210	071	181	318	000	00	\$1,160.21	STATE
318	Poore	Lauren	J	1	5810	071	181	310	000	00	\$580.11	STATE
310	Poore	Lauren	J	1	5810	071	181	322	000	00	\$580.11	STATE
318	Powell	Denise	C	1	5320	071	181	318	000	00	\$696.13	STATE
318	Powell	Denise	C	1	5320	071	181	334	000	00	\$464.08	STATE
322	Pritchard	Stephanie	H	1	5130	071	181	322	000	00	\$1,160.21	STATE
328	Pritz	Joy	H	1	5130	071	181	328	000	00	\$1,160.21	STATE
328	Reece	Tiffany	N	1	5110	071	181	328	000	00	\$1,160.21	STATE
302	Reep	Claudette	S	1	5110	071	181	302	000	00	\$1,160.21	STATE
328	Rhodes	Hannah	E	1	5330	071	181	328	000	00	\$1,160.21	STATE
318	Rogers	Eugene	C	1	5110	071	181	318	000	00	\$1,160.21	STATE
304	Rogers	Jill	C	2	5230	071	181	304	000	00	\$116.02	LOCAL
304	Rogers	Jill	C	2	5340	071	181	304	000	00	\$232.04	LOCAL
304	Rogers	Jill	C	2	5340	071	181	304	000	00	\$812.15	LOCAL
328	Rooney	Jerr	M	1	5210	071	181	328	000	00	\$1,160.21	STATE
322	Russell	Emily	S	1	5110	071	181	322	000	00	\$1,160.21	STATE
316	Samuelson	Kenneth	H	1	5210	071	181	316	000	00	\$1,160.21	STATE
304	Serafin	Cameron	C	1	5110	071	181	304	000	00	\$1,160.21	STATE
328	Shell	Tiffany	W	1	5110	071	181	328	000	00	\$1,160.21	STATE
316	Silver	Mikayla	B	1	5110	071	181	316	000	00	\$1,160.21	STATE
304	Silver	Shannon	B	1	5260	071	181	304	000	00	\$1,160.21	STATE
302	Singleton	Emily	B	1	5130	071	181	302	000	00	\$1,160.21	STATE
304	Skeate	Lea	B	1	5110	071	181	304	000	00	\$1,160.21	STATE
316	Sluder	Loretta	A	1	5110	071	181	316	000	00	\$1,160.21	STATE
302	Smith	Jamison	G	1	5830	071	181	302	000	00	\$1,160.21	STATE
316	Smith Jr	Roderick	L	1	5240	071	181	316	000	00	\$1,160.21	STATE
318	Stafford	Johnny	D	1	5110	071	181	318	000	00	\$1,160.21	STATE
318	Stamey	Katelyne	M	1	5210	071	181	318	000	00	\$1,160.21	STATE
302	Starling	Hunter	J	1	5110	071	181	302	000	00	\$1,160.21	STATE
318	Stephens	Michelle	L	1	5110	071	181	318	000	00	\$1,160.21	STATE
310	Sudderth	Levin	S	1	5110	071	181	310	000	00	\$1,160.21	STATE
316	Thompson	Candi	M	1	5110	071	181	316	000	00	\$1,160.21	STATE
332	Tipton	Regina	R	1	5110	071	181	332	000	00	\$1,160.21	STATE
322	Townsend	Jennifer	L	1	5110	071	181	322	000	00	\$1,160.21	STATE
302	Treen	Katrina	A	1	5210	071	181	302	000	00	\$1,160.21	STATE



322	Trivett	Hannah	D	1	5110	071	181	322	000	00	\$1,160.21	STATE
310	Tufts	Kimberly	D	1	5110	071	181	310	000	00	\$1,160.21	STATE
310	Tufts	Robert	E	1	5110	071	181	310	000	00	\$1,160.21	STATE
322	Turner	Amy	C	2	5230	071	181	322	000	00	\$116.02	LOCAL
322	Turner	Amy	C	2	5340	071	181	322	000	00	\$812.15	LOCAL
322	Turner	Amy	C	2	5340	071	181	322	000	00	\$232.04	LOCAL
316	Walker	Brandy	B	1	5110	071	181	316	000	00	\$696.13	STATE
316	Walker	Brandy	B	1	5110	071	181	316	000	00	\$464.08	STATE
316	Walsh	Jennifer	M	1	5110	071	181	316	000	00	\$1,160.21	STATE
328	Ward	Kelly	R	1	5270	071	181	304	000	00	\$348.06	STATE
328	Ward	Kelly	R	1	5270	071	181	322	000	00	\$348.06	STATE
328	Ward	Kelly	R	1	5270	071	181	328	000	00	\$464.08	STATE
302	Ware	Catherine	M	1	5110	071	181	302	000	00	\$1,160.21	STATE
304	Warriner	Virginia	T	1	5110	071	181	304	000	00	\$1,160.21	STATE
302	Watson	Stephanie	H	1	5130	071	181	302	000	00	\$1,160.21	STATE
302	Watson	Summer	R	1	5120	071	181	302	000	00	\$1,160.21	STATE
328	Waycaster	Melvina	D	1	5110	071	181	328	000	00	\$1,160.21	STATE
318	Waycaster	Paul	R	1	5110	071	181	318	000	00	\$1,160.21	STATE
328	Webb	Sharayah	M	1	5110	071	181	328	000	00	\$1,160.21	STATE
328	Wellborn	Amy	E	2	5230	071	181	328	000	00	\$116.02	LOCAL
328	Wellborn	Amy	E	2	5340	071	181	328	000	00	\$812.15	LOCAL
328	Wellborn	Amy	E	2	5340	071	181	328	000	00	\$232.04	LOCAL
304	Wellborn I	Benny	H	1	5130	071	181	304	000	00	\$1,160.21	STATE
302	Williams	Henry	A	1	5110	071	181	302	000	00	\$1,160.21	STATE
318	Williams	Scott	V	1	5110	071	181	318	000	00	\$1,160.21	STATE
328	Wilson	Gabriele	A	1	5110	071	181	328	000	00	\$986.18	STATE
328	Wilson	Gabriele	A	1	5110	071	181	328	000	00	\$174.03	STATE
310	Wilson	Shannon	M	1	5110	071	181	310	000	00	\$1,160.21	STATE
316	Wiseman	Kimberly	P	1	5110	071	181	316	000	00	\$1,160.21	STATE
302	Wiseman	Matthew	P	1	5110	071	181	302	000	00	\$1,160.21	STATE
304	Zazenski	Katherine	S	1	5240	071	181	000	000	00	\$174.03	STATE
304	Zazenski	Katherine	S	1	5240	071	181	304	000	00	\$359.67	STATE
304	Zazenski	Katherine	S	1	5240	071	181	318	000	00	\$626.51	STATE



## GUIDANCE FOR SUPPLEMENTAL FUNDS FOR TEACHER COMPENSATION (PRC 071)

NC SL 2021-180 Section 7A.12

Updated through SL 2022-74 Section 7A.9

(School Year 2022-23)

### Overview

This document is intended to provide guidance regarding expenditure of the supplemental funding for teacher compensation provided in Section 7A.12 of the Appropriation Act of 2021 (NC SL 2021-180). Through the Appropriations Act of 2021, the North Carolina General Assembly created a recurring appropriation to provide funding for LEAs and charter schools in North Carolina to provide salary supplements to teachers and school administrators in their units. The requirements for the funds were updated for FY 2022-23 in Section 7A.9 of SL 2022-74.

### General Requirements

The allotment formula for the Supplemental Funds for Teacher Compensation (PRC 071) is outlined in the Allotment Policy for the PRC that was approved by the State Board on January 5, 2022. In addition to the allotment formula, SL 2021-180 Section 7A.12 includes the following requirements that must be adhered to when administering the funding:

- Allocation of salary supplements among teachers and qualifying school administrators within each eligible local school administrative unit, including whether a teacher or qualifying administrator receives a salary supplement and the amount of the supplement provided to that person, shall be determined in the discretion of the local board of education of the eligible unit. (SL 2021-180 Section 7A.12.(a))
- No individual salary supplement shall exceed the per-teacher funding amount awarded to the unit. (SL 2021-180 Section 7A.12.(a))
- A qualifying school administrator is either an assistant principal or principal paid pursuant to G.S. 115C-285(a)(8) (i.e., an administrator paid on the teacher salary schedule). (SL 2021-180 Section 7A.12.(b)(11))
- Teacher includes teachers and instructional support personnel. (SL 2021-180 Section 7A.12.(b)(14))
- Teachers and instructional support personnel are those who are required to be paid from the legislative certified teacher salary and are typically paid from State PRC 001 and/or State PRC 007 and are working and coded to the school level.
- DPI will allot funding to eligible units based on a calculated per-teacher amount (plus FICA) for each unit multiplied by the number of State-funded teachers employed by the unit. No teacher or administrator may receive a supplement greater than the per-teacher amount for their unit, which may not exceed \$5,000. (SL 2022-74 Section 7A.9.(b))
- PRC 071 funds are subject to the allocation of funds for charter schools described in GS 115C-218.105. (SL 2021-180 Section 7A.12.(d))
- An LEA that receives PRC 071 funds shall use the funds to supplement and not supplant non-State funds provided for salary supplements for teachers and qualifying school administrators. (SL 2021-180 Section 7A.12.(f))

## Key Considerations

When planning for the expenditure of funds provided through PRC 071, LEAs and charter schools should ensure that they consider the following factors:

- As the legislation requires the governing bodies of each unit receiving funds to determine the distribution of funds, including whether an individual qualifying employee receives a supplement and the amount of the supplement provided, the local school board must develop and adopt a policy for determining the individuals to receive supplements and the amount of individual salary supplements.
- While the funding for this allotment is recurring, the funding for any individual LEA (including both the overall allotment amount and per-teacher maximum supplement amount) **may vary from year to year** depending on the budgeted amount and any changes in a county's taxable real property value, effective tax rate, and median household income. LEAs should take the potential for year-to-year changes in the allotment amounts and per-teacher maximums into consideration when developing their policies for implementing the supplements.
- The funding provided pursuant to PRC 071 is for salary supplements; employee compensation provided from these funds is to be treated as salary and is not to be considered a bonus or stipend. **These funds are subject to retirement.**
- An LEA or charter is permitted to determine the intervals of payment for the salary supplement funds to any individual employee (annually, bi-annually, quarterly, etc.).
- An LEA is not restricted to providing supplements solely to State-funded teachers, nor is the LEA required to provide supplements to all State-funded teachers. It is up to the local school board to determine which specific positions, regardless of funding source, that are to be provided the salary supplements. Funds may not be used for salary supplements for Pre-K teachers, regardless of the funding source for any individual Pre-K teacher's salary. An LEA is not required to provide the maximum per teacher supplement amount to any individual employee. LEAs have the flexibility to determine the amounts of supplements provided for any individual position in accordance with identified staffing needs and may elect to provide amounts less than the maximum to allow for distribution to a broader range of teachers and eligible school administrators.

## Additional Information for Charter Schools

- Eligible charter schools will receive their portion of the supplemental funds for teacher compensation through PRC 036; these funds will be part of an eligible charter's State base allocation.
- Charters are not required to utilize the funds for salary supplements for teachers and eligible school administrators. However, Section 7A.12.(d) of SL 2021-180 does encourage charter schools receiving funding to provide salary supplements to teachers and qualifying school administrators in the charter school.



2022-23 Teacher Supplement Payment

Site Loc	Last Name	First Name	MI	Fund	Purpose	Program	Object	Location	User 1	User 2	Total Gross	Bank/202ADJ
304	Aldridge	Beth	A	1	5110	071	181	304	000	000	\$1,805.13	STATE
310	Aldridge	Jacqueline	A	1	5830	071	181	310	000	000	\$902.57	STATE
310	Aldridge	Jacqueline	A	1	5830	071	181	310	000	000	\$902.57	STATE
302	Andrews	Tara	M	1	5130	071	181	302	000	000	\$613.74	STATE
302	Andrews	Tara	M	1	5130	071	181	302	000	000	\$1,191.39	STATE
328	Autrey	Kristie	B	1	5110	071	181	328	000	000	\$1,805.13	STATE
310	Aycoth	Brittany	H	1	5110	071	181	310	000	000	\$1,805.13	STATE
302	Bare	Timothy	D	1	5130	071	181	302	000	000	\$1,805.13	STATE
302	Barrier	Shelby	L	1	5110	071	181	302	000	000	\$1,805.13	STATE
316	Beach	Sonia	C	1	5110	071	181	316	000	000	\$1,805.13	STATE
332	Bell	Lisa	D	1	5110	071	181	332	000	000	\$1,805.13	STATE
310	Benfield	Amber	Y	1	5110	071	181	310	000	000	\$1,805.13	STATE
318	Benfield	Lisa	C	1	5110	071	181	318	000	000	\$1,805.13	STATE
328	Bennett	Melinda	L	1	5110	071	181	328	000	000	\$1,805.13	STATE
304	Bentley	Amanda	L	1	5210	071	181	304	000	000	\$1,805.13	STATE
322	Berry	Margaret	C	1	5110	071	181	322	000	000	\$1,805.13	STATE
304	Berryman	Laura	C	1	5130	071	181	304	000	000	\$1,805.13	STATE
318	Bischoff	Sarah	M	1	5270	071	181	302	000	000	\$541.54	STATE
318	Bischoff	Sarah	M	1	5270	071	181	316	000	000	\$541.54	STATE
318	Bischoff	Sarah	M	1	5270	071	181	318	000	000	\$722.05	STATE
302	Blackburn	Gretchen	L	1	5120	071	181	302	000	000	\$1,053.11	STATE
302	Blackburn	Gretchen	L	1	5120	071	181	310	000	000	\$376.01	STATE
302	Blackburn	Gretchen	L	1	5220	071	181	302	000	000	\$376.01	STATE
318	Bonser	Howard	H	1	5110	071	181	318	000	000	\$1,805.13	STATE
322	Boone	Karen		1	5110	071	181	322	000	000	\$1,805.13	STATE
328	Braswell	Melissa	H	1	5210	071	181	328	000	000	\$1,805.13	STATE
304	Breden	Molly	H	1	5110	071	181	304	000	000	\$1,805.13	STATE
328	Brewer	Jenny	M	1	5110	071	181	328	000	000	\$1,805.13	STATE
302	Brown	Amber	B	1	5210	071	181	302	000	000	\$1,805.13	STATE
316	Buchanan	Candice	H	1	5110	071	181	316	000	000	\$1,805.13	STATE
302	Burchette	Laura	A	1	5110	071	181	302	000	000	\$1,805.13	STATE
332	Burleson	Cathleen	E	1	5210	071	181	332	000	000	\$1,805.13	STATE
310	Byrd	Adele	W	1	5110	071	181	310	000	000	\$1,805.13	STATE
332	Byrd	Kelly	M	1	5110	071	181	332	000	000	\$1,805.13	STATE
328	Cabera	Imelda	L	1	5130	071	181	328	000	000	\$1,805.13	STATE
328	Calloway	Ashley	N	1	5810	071	181	304	000	000	\$902.57	STATE
328	Calloway	Ashley	N	1	5810	071	181	328	000	000	\$902.57	STATE
304	Carraway	Katherine	F	1	5110	071	181	304	000	000	\$1,805.13	STATE
316	Carver	Erin	P	1	5110	071	181	316	000	000	\$631.80	STATE
060	Carver	Nancy Dale	K	1	5860	071	181	000	000	000	\$1,173.33	STATE
060	Carver	Nancy Dale	K	1	5860	071	181	000	000	000	\$722.05	STATE
328	Carver	Whitney	H	1	5260	071	181	328	000	000	\$1,083.08	STATE
328	Carver	Whitney	H	1	5260	071	181	328	000	000	\$1,805.13	STATE
302	Cheuvront	April	N	1	5110	071	181	302	000	000	\$1,805.13	STATE
302	Clark	Tammy	N	1	5110	071	181	302	000	000	\$1,805.13	STATE
318	Condrey	Victoria	A	1	5110	071	181	318	000	000	\$1,805.13	STATE
318	Covey	Heather	M	1	5210	071	181	318	000	000	\$1,805.13	STATE
310	Cummings	Madison	C	1	5210	071	181	310	000	000	\$1,805.13	STATE
310	Cyr	Jennifer	K	1	5110	071	181	310	000	000	\$1,805.13	STATE
302	Daniels	Nicholas	A	1	5120	071	181	302	000	000	\$1,805.13	STATE
060	Deyton	Tommie	L	1	5860	071	181	000	000	000	\$1,805.13	STATE
316	Duncan	Cheltsea	D	2	5230	071	181	316	000	000	\$180.51	LOCAL
316	Duncan	Cheltsea	D	2	5340	071	181	316	000	000	\$1,263.59	LOCAL
310	Dunn	Cara	T	1	5110	071	181	310	000	000	\$361.03	LOCAL
302	Dunn	Matthew	J	1	5110	071	181	302	000	000	\$1,805.13	STATE
318	Eagle	Stephanie	C	1	5110	071	181	318	000	000	\$1,805.13	STATE
302	Eller	Erika	D	1	5110	071	181	302	000	000	\$1,805.13	STATE



322	Evali	Judith	T	1	5110	071	181	322	000	00	\$1,805.13	STATE
302	Fawcett	Keeli	H	1	5120	071	181	302	000	00	\$1,805.13	STATE
328	Ferrell	Hailey	A	1	5110	071	181	328	000	00	\$1,805.13	STATE
332	Fisher	Phoebe	A	1	5110	071	181	332	000	00	\$1,805.13	STATE
302	Foster	Arlene	D	1	5120	071	181	302	000	00	\$1,805.13	STATE
302	Frady	Cody	M	1	5130	071	181	302	000	00	\$1,805.13	STATE
302	Franklin-Hi	Jennifer	E	1	5110	071	181	302	000	00	\$1,805.13	STATE
302	Fredericks	William	G	1	5120	071	181	302	000	00	\$902.57	STATE
302	Fredericks	William	G	1	5220	071	181	302	000	00	\$902.57	STATE
304	Furr	Heather	D	1	5110	071	181	304	000	00	\$1,805.13	STATE
302	Gage	John	P	1	5830	071	181	302	000	00	\$1,805.13	STATE
310	Gage	Shannon	W	1	5110	071	181	310	000	00	\$1,805.13	STATE
302	Gambill	Beverly	A	1	5810	071	181	302	000	00	\$1,805.13	STATE
318	Gardner	Stacey	S	1	5110	071	181	318	000	00	\$1,805.13	STATE
318	Gibbs	Darlene	J	1	5110	071	181	318	000	00	\$1,805.13	STATE
328	Greene	Carlie	L	1	5110	071	181	328	000	00	\$1,805.13	STATE
302	Gregory	Joshua	C	1	5110	071	181	302	000	00	\$1,805.13	STATE
318	Guinn	Mark	A	1	5110	071	181	318	000	00	\$1,805.13	STATE
060	Haas	Lisa	A	1	5840	071	181	000	000	00	\$1,805.13	STATE
302	Hawkins	Susan	T	1	5120	071	181	302	000	00	\$1,805.13	STATE
304	Hayes	Kayla	R	2	5340	071	181	304	000	00	\$1,805.13	LOCAL
310	Hayes	Kimberly	M	1	5110	071	181	310	000	00	\$1,805.13	STATE
310	Hayes	McKinley	C	1	5130	071	181	310	000	00	\$1,805.13	STATE
316	Heaton	Kayla	C	1	5110	071	181	316	000	00	\$1,805.13	STATE
302	Heckle	Kristen	G	1	5210	071	181	302	000	00	\$1,805.13	STATE
328	Hernandez	Amalia		1	5110	071	181	328	000	00	\$1,805.13	STATE
060	Hicks	Lisa	A	1	5840	071	181	000	000	00	\$1,805.13	STATE
310	Hodges	Jeffrey	D	1	5130	071	181	310	000	00	\$1,805.13	STATE
318	Hogan	Elizabeth	H	1	5110	071	181	318	000	00	\$1,805.13	STATE
060	Hoge	Cassie	M	2	5230	071	181	000	000	00	\$1,805.13	LOCAL
318	Holliman	Elizabeth	C	1	5120	071	181	318	000	00	\$1,805.13	STATE
304	Hollifield	Matthew	A	1	5130	071	181	304	000	00	\$1,805.13	STATE
302	Houshman	Stephanie	L	1	5270	071	181	302	000	00	\$1,083.08	STATE
302	Houshman	Stephanie	L	1	5270	071	181	310	000	00	\$361.03	STATE
302	Houshman	Stephanie	L	1	5270	071	181	322	000	00	\$361.03	STATE
060	Howell	Diane	C	1	5840	071	181	000	000	00	\$1,805.13	STATE
322	Hughes	Brittany	B	1	5110	071	181	322	000	00	\$1,805.13	STATE
316	Huskins	Brian	K	1	5130	071	181	316	000	00	\$1,805.13	STATE
328	Jackson	Michael	L	1	5130	071	181	328	000	00	\$1,805.13	STATE
328	Johnson	Alisha	D	1	5110	071	181	328	000	00	\$1,805.13	STATE
316	Johnson	Julia	C	1	5110	071	181	316	000	00	\$1,805.13	STATE
316	Jones	Jessica	D	1	5110	071	181	316	000	00	\$1,805.13	STATE
328	Jones	Katherine	H	1	5830	071	181	328	000	00	\$1,805.13	STATE
302	Kasper	Trecie	C	1	5210	071	181	302	000	00	\$1,805.13	STATE
060	King	Megan	D	1	5840	071	181	000	000	00	\$252.72	STATE
060	King	Megan	D	1	5840	071	181	000	000	00	\$1,552.41	STATE
302	Kitchin	Heidi	E	1	5120	071	181	302	000	00	\$1,805.13	STATE
302	Krege	Walter	D	1	5120	071	181	302	000	00	\$1,805.13	STATE
328	Lacey	Taylor	C	1	5240	071	181	302	000	00	\$180.51	STATE
328	Lacey	Taylor	C	1	5240	071	181	328	000	00	\$1,624.62	STATE
302	Laws	Jacob	C	1	5110	071	181	302	000	00	\$1,805.13	STATE
304	Ledford	Kerri	L	1	5830	071	181	304	000	00	\$1,805.13	STATE
310	Love	Diana	L	1	5110	071	181	310	000	00	\$1,805.13	STATE
332	Manis	Raymond	B	1	5130	071	181	332	000	00	\$1,805.13	STATE
322	Manis	Rhannon	R	1	5110	071	181	322	000	00	\$1,805.13	STATE
302	Matney	Randel	D	1	5110	071	181	302	000	00	\$1,083.08	STATE
302	Matney	Randel	D	1	5110	071	181	302	000	00	\$722.05	STATE
332	McCollum	Martha	O	1	5240	071	181	310	000	00	\$306.87	STATE
332	McCollum	Martha	O	1	5240	071	181	322	000	00	\$324.92	STATE
332	McCollum	Martha	O	1	5240	071	181	332	000	00	\$180.51	STATE
302	McCullough	Stewart	A	1	5110	071	181	302	000	00	\$1,805.13	STATE



318	McDade	Wendy	F	1	5110	071	181	318	000	00	\$1,805.13	STATE
316	McFee	Ashley	B	1	5810	071	181	332	000	00	\$722.05	STATE
316	McFee	Ashley	B	1	5810	071	181	316	000	00	\$1,083.08	STATE
318	McKinney	Ernest	M	1	5130	071	181	318	000	00	\$1,805.13	STATE
332	McKinney	Melinda		2	5230	071	181	332	000	00	\$180.51	LOCAL
332	McKinney	Melinda		2	5340	071	181	332	000	00	\$1,263.59	LOCAL
322	McLeod	Melanie	A	1	5110	071	181	322	000	00	\$1,805.13	STATE
302	Meadors	Brayden	T	1	5110	071	181	302	000	00	\$1,805.13	STATE
302	Meadors	Brayden	T	1	5110	071	181	302	000	00	\$1,805.13	STATE
302	Michell	Matthew	J	1	5120	071	181	302	000	00	\$1,805.13	STATE
332	Moore	Lily	B	1	5110	071	181	332	000	00	\$1,805.13	STATE
322	Morris	Drema	A	1	5210	071	181	322	000	00	\$1,805.13	STATE
310	Morris	Mason	W	1	5120	071	181	310	000	00	\$1,805.13	STATE
318	Owle	Cameron	A	1	5130	071	181	302	000	00	\$1,805.13	STATE
302	Pardue	Angela	M	1	5110	071	181	302	000	00	\$1,805.13	STATE
302	Parlier	Mark	R	1	5120	071	181	302	000	00	\$1,805.13	STATE
302	Perdue	Mary	S	1	5110	071	181	302	000	00	\$1,805.13	STATE
302	Perez	Meredith	C	1	5130	071	181	302	000	00	\$1,805.13	STATE
332	Peterson	Hope	K	1	5110	071	181	332	000	00	\$1,805.13	STATE
302	Phillips	Allison	V	1	5830	071	181	302	000	00	\$1,805.13	STATE
328	Phillips	Brittany	R	1	5110	071	181	328	000	00	\$1,805.13	STATE
318	Phillips	Kristin	L	1	5240	071	181	318	000	00	\$1,805.13	STATE
304	Phillips	Megan	G	1	5110	071	181	304	000	00	\$1,805.13	STATE
302	Phillips Jr	Samuel	T	1	5860	071	181	302	000	00	\$1,805.13	STATE
318	Pittman	April	D	1	5210	071	181	318	000	00	\$1,805.13	STATE
310	Poore	Lauren	J	1	5810	071	181	310	000	00	\$902.57	STATE
310	Poore	Lauren	J	1	5810	071	181	310	000	00	\$902.57	STATE
318	Powell	Denise	C	1	5320	071	181	318	000	00	\$1,083.08	STATE
318	Powell	Denise	C	1	5320	071	181	334	000	00	\$722.05	STATE
322	Pritchard	Stephanie		1	5130	071	181	322	000	00	\$1,805.13	STATE
316	Pritz	Joy	H	1	5130	071	181	316	000	00	\$1,805.13	STATE
332	Redwine	Jennifer	K	1	5830	071	181	316	000	00	\$902.57	STATE
332	Redwine	Jennifer	K	1	5830	071	181	332	000	00	\$902.57	STATE
328	Reece	Tiffany	N	1	5110	071	181	328	000	00	\$1,805.13	STATE
302	Reep	Claudette	S	1	5110	071	181	302	000	00	\$1,805.13	STATE
328	Rhodes	Hannah	E	1	5210	071	181	328	000	00	\$1,805.13	STATE
302	Roberson	Jennifer	L	1	5210	071	181	302	000	00	\$1,805.13	STATE
318	Rogers	Eugene	C	1	5110	071	181	318	000	00	\$1,805.13	STATE
316	Romine	Samantha	K	1	5210	071	181	316	000	00	\$1,805.13	STATE
328	Rooney	Jerri	M	1	5210	071	181	328	000	00	\$1,805.13	STATE
322	Russell	Emily	S	1	5110	071	181	322	000	00	\$1,805.13	STATE
322	Samuelson	Monet	C	1	5130	071	181	310	000	00	\$1,805.13	STATE
304	Serafin	Cameron	C	1	5110	071	181	304	000	00	\$1,805.13	STATE
316	Silver	Mikayla	B	1	5110	071	181	316	000	00	\$1,805.13	STATE
304	Silver	Shannon	B	1	5260	071	181	304	000	00	\$1,805.13	STATE
302	Singleton	Emily	B	1	5130	071	181	302	000	00	\$1,805.13	STATE
304	Skeate	Lea	B	1	5110	071	181	304	000	00	\$1,805.13	STATE
316	Sluder	Loretta	A	1	5110	071	181	316	000	00	\$1,805.13	STATE
302	Smith	Jamison	G	1	5830	071	181	302	000	00	\$1,805.13	STATE
316	Smith Jr	Roderick	L	1	5240	071	181	316	000	00	\$1,805.13	STATE
318	Stamey	Katelyne	M	1	5210	071	181	318	000	00	\$1,805.13	STATE
302	Starling	Hunter	J	1	5110	071	181	302	000	00	\$1,805.13	STATE
318	Stephens	Michelle	L	1	5110	071	181	318	000	00	\$1,805.13	STATE
318	Strickland	Shian	K	1	5210	071	181	318	000	00	\$1,805.13	STATE
310	Sudderth	Levin	S	1	5110	071	181	310	000	00	\$1,805.13	STATE
304	Swan	Lylah	B	1	5110	071	181	304	000	00	\$1,805.13	STATE
328	Taylor	Debra	A	1	5110	071	181	328	000	00	\$1,805.13	STATE
316	Thompson	Candi	M	1	5110	071	181	316	000	00	\$1,805.13	STATE
332	Tipton	Regina	R	1	5110	071	181	332	000	00	\$1,805.13	STATE
322	Townsend	Jennifer	L	1	5110	071	181	322	000	00	\$1,805.13	STATE
322	Trivett	Hannah		1	5110	071	181	322	000	00	\$1,805.13	STATE
310	Tufts	Kimberly	D	1	5110	071	181	310	000	00	\$1,805.13	STATE



310	Tufts	Robert	E	1	5110	071	181	310	000	00	\$1,805.13	STATE
322	Turner	Amy	C	2	5230	071	181	322	000	00	\$180.51	LOCAL
322	Turner	Amy	C	2	5340	071	181	322	000	00	\$1,263.59	LOCAL
322	Turner	Amy	C	2	5340	071	181	322	000	00	\$361.03	LOCAL
322	Vance	Hailey	A	1	5110	071	181	322	000	00	\$1,805.13	STATE
316	Walker	Brandy	B	1	5110	071	181	316	000	00	\$722.05	STATE
316	Walker	Brandy	B	1	5110	071	181	316	000	00	\$1,805.13	STATE
316	Walsh	Jennifer	M	1	5110	071	181	316	000	00	\$1,805.13	STATE
328	Ward	Kelly	R	1	5270	071	181	304	000	00	\$541.54	STATE
328	Ward	Kelly	R	1	5270	071	181	322	000	00	\$541.54	STATE
328	Ward	Kelly	R	1	5270	071	181	328	000	00	\$722.05	STATE
304	Warriner	Virginia	T	1	5110	071	181	304	000	00	\$1,805.13	STATE
302	Watson	Stephanie	H	1	5130	071	181	302	000	00	\$1,805.13	STATE
328	Waycaster	Melvina	D	1	5110	071	181	328	000	00	\$1,805.13	STATE
318	Waycaster	Paul	R	1	5110	071	181	318	000	00	\$1,805.13	STATE
328	Webb	Sharayah	M	1	5110	071	181	328	000	00	\$1,805.13	STATE
328	Wellborn	Amy	E	2	5230	071	181	328	000	00	\$180.51	LOCAL
328	Wellborn	Amy	E	2	5340	071	181	328	000	00	\$1,263.59	LOCAL
328	Wellborn	Amy	E	2	5340	071	181	328	000	00	\$361.03	LOCAL
302	Wellborn I	Benny	H	1	5130	071	181	302	000	00	\$1,805.13	STATE
318	Willkinson	Devon	A	1	5110	071	181	318	000	00	\$1,805.13	STATE
302	Williams	Henry	A	1	5110	071	181	302	000	00	\$1,805.13	STATE
318	Williams	Scott	V	1	5110	071	181	318	000	00	\$1,805.13	STATE
316	Wiseman	Kimberly		1	5110	071	181	316	000	00	\$1,805.13	STATE
302	Wiseman	Matthew	P	1	5110	071	181	302	000	00	\$1,805.13	STATE
322	Worrell	Sarah	L	1	5130	071	181	322	000	00	\$1,805.13	STATE
304	Zazenski	Katherine	S	1	5240	071	181	000	000	00	\$270.77	STATE
304	Zazenski	Katherine	S	1	5240	071	181	304	000	00	\$559.59	STATE
304	Zazenski	Katherine	S	1	5240	071	181	000	000	00	\$974.77	STATE





2020-21 Capital Outlay		
Vendor	Amount	Type of Service
Apple Lease	\$369,925.51	Computer Equipment Lease
BIRS	\$6,134.35	Roof Maintenance-Multiple Sites
City Scapes Roofing	\$1,385,300.00	Roof Project-Crossnore Elementary
Wolf Trail Engineering	\$110,000.00	Engineering-Roof Project
Complete Comfort	\$68,050.00	Installation of Heat Pumps-Avery Middle School
CSS Boiler and Machinery	\$215,208.43	Boilers-Cranberry Middle School
L & L Painting	\$6,690.62	Painting-Multiple Sites
Mountain Heritage Systems	\$147,689.15	Security Cameras and Maintenance
Spears Services	\$10,510.61	Install Digital Control System-Crossnore
TK Elevator	\$5,129.34	Elevator Maintenance-Multiple Sites
Todd Burleson Grading & Paving	\$20,820.00	Paving-Multiple Sites
AVERY COUNTY HIGH SCHOOL RENOVATION		\$17,301,595



2021-22 Capital Outlay		
Vendor	Amount	Type of Service
Affinity Environmental Consulting	\$11,275.00	Asbestos Monitoring
BAM Construction	\$136,775.00	Crossnore Stormwater Project
BIRS, Inc.	\$14,301.86	Roof Repairs
Geosurfaces Southeast, Inc.	\$3,500.00	Turf Maintenance
Iron Mountain Construction	\$12,500.00	Sewer Rehab -Avery High School
Keith Thompson	\$6,337.00	Install Flooring-Multiple Sites
Turf		
Mountain Fence & Deck	\$12,511.00	Fencing-Avery High School
Randy Burleson Trucking & Grading	\$15,235.00	Grading-Multiple Sites
Supplyworks	\$7,467.48	Flooring/Refinishing-Multiple Sites
Tim Blair	\$22,200.00	Painting-Multiple Sites
Wolf Trail Engineering	\$7,500.00	Stormwater Project-Crossnore Elementary
Apple	\$128,444.08	Lease on Computers-All sites
Lease Servicing Center, Inc.	1,023,329.15	Full Cost of Turf, Lighting and Resurfacing Track Avery High School (6 year lease)



**2022-23 Capital Outlay**

<b>Vendor</b>	<b>Amount</b>	<b>Type of Service</b>
TK Elevator	\$12,702.68	Elevator Maintenance-Multiple Sites
Lee's Painting	\$5,000.00	Paint Interior Walls-Cranberry Middle School
BIRS Inc.	\$11,786.31	Roof Repairs - Multiple Sites
Complete Comfort	\$37,125.00	Labor to install 6 Heat Pumps
Mountain Heritage Systems	\$13,945.00	Gate Installation-Avery High School
Johnson Controls	\$581,842.00	HVAC Upgrades-ESSER
Spears Services	\$31,987.65	Labor/Repairs -Multiple Sites
Supply Works	\$11,260.68	Painting and Flooring/labor-Multiple Sites
Tim Blair	\$40,000.00	Painting-Avery High School
BSN Sports	\$24,552.41	Bleachers

